Vietnam Tariff Intelligence

HS 2007.99.10 detail

HS code	2007.99.10
Description	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter / - Other: / - - Other: / - - - Fruit pastes other than of mangoes, pineapples or strawberries
Unit	kg
Generated	04/11/2026 21:04:20
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/20079910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2532
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2532
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2532
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2525

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2486
ATIGA	2023	2023	0	AT!F2486
ATIGA	2024	2024	0	AT!G2486
ATIGA	2025	2025	0	AT!H2486
ATIGA	2026	2026	0	AT!I2486
ATIGA	2027	2027	0	AT!J2486
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2524
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2524
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2524
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2524
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2524
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2524
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2526
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2526
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2526
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2526
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2526
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2526
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2528
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2492
AIFTA	30/12/2022	2022	0	AI!F2488
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2488
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2488
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2488
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2488
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2488

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2488
VKFTA	2023	2023	0	VK!F2488
VKFTA	2024	2024	0	VK!G2488
VKFTA	2025	2025	0	VK!H2488
VKFTA	2026	2026	0	VK!I2488
VKFTA	2027	2027	0	VK!J2488
VCFTA	2022	2022	7	VC!D2535
VCFTA	2023	2023	4	VC!E2535
VCFTA	2024	2024	0	VC!F2535
VCFTA	2025	2025	0	VC!G2535
VCFTA	2026	2026	0	VC!H2535
VCFTA	2027	2027	0	VC!I2535
VN-EAEU	2022	2022	0	EAV!D2532
VN-EAEU	2023	2023	0	EAV!E2532
VN-EAEU	2024	2024	0	EAV!F2532
VN-EAEU	2025	2025	0	EAV!G2532
VN-EAEU	2026	2026	0	EAV!H2532
VN-EAEU	2027	2027	0	EAV!I2532
VNCU	2022	2022	0	VNCU!D371
VNCU	2023 - 2027		0	VNCU!E371
AHKFTA	2022	2022	24	AKH!D2540
AHKFTA	2023	2023	16	AKH!E2540
AHKFTA	2024	2024	16	AKH!F2540
AHKFTA	2025	2025	8	AKH!G2540
AHKFTA	2026	2026	8	AKH!H2540
AHKFTA	2027	2027	0	AKH!I2540

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	25	EV-NK!D2511
EVFTA	2023	2023	20	EV-NK!E2511
EVFTA	2024	2024	15	EV-NK!F2511
EVFTA	2025	2025	10	EV-NK!G2511
EVFTA	2026	2026	5	EV-NK!H2511
EVFTA	2027	2027	0	EV-NK!I2511
UKVFTA	2022	2022	25	UKV!D2513
UKVFTA	2023	2023	20	UKV!E2513
UKVFTA	2024	2024	15	UKV!F2513
UKVFTA	2025	2025	10	UKV!G2513
UKVFTA	2026	2026	5	UKV!H2513
UKVFTA	2027	2027	0	UKV!I2513
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2507
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2507
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2507
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2507
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2507
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2507
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2507
RCEP A	2022	2022	36	RCEPT-A!D2530
RCEP A	2023	2023	32	RCEPT-A!E2530
RCEP A	2024	2024	28	RCEPT-A!F2530
RCEP A	2025	2025	24	RCEPT-A!G2530
RCEP A	2026	2026	20	RCEPT-A!H2530
RCEP A	2027	2027	16	RCEPT-A!I2530
RCEP B	2022	2022	36	B!D2530

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	32	B!E2530
RCEP B	2024	2024	28	B!F2530
RCEP B	2025	2025	24	B!G2530
RCEP B	2026	2026	20	B!H2530
RCEP B	2027	2027	16	B!I2530
RCEP C	2022	2022	36	C!D2530
RCEP C	2023	2023	32	C!E2530
RCEP C	2024	2024	28	C!F2530
RCEP C	2025	2025	24	C!G2530
RCEP C	2026	2026	20	C!H2530
RCEP C	2027	2027	16	C!I2530
RCEP D	2022	2022	36,4	D!D2530
RCEP D	2023	2023	32,7	D!E2530
RCEP D	2024	2024	29,1	D!F2530
RCEP D	2025	2025	25,5	D!G2530
RCEP D	2026	2026	21,8	D!H2530
RCEP D	2027	2027	18,2	D!I2530
RCEP E	2022	2022	36	E!D2533
RCEP E	2023	2023	32	E!E2533
RCEP E	2024	2024	28	E!F2533
RCEP E	2025	2025	24	E!G2533
RCEP E	2026	2026	20	E!H2533
RCEP E	2027	2027	16	E!I2533
RCEP F	2022	2022	36	F!D2530
RCEP F	2023	2023	32	F!E2530
RCEP F	2024	2024	28	F!F2530

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	24	F!G2530
RCEP F	2026	2026	20	F!H2530
RCEP F	2027	2027	16	F!I2530
VIFTA	2024	2024	40	VI!F2357
VIFTA	2025	2025	40	VI!G2357
VIFTA	2026	2026	40	VI!H2357
VIFTA	2027	2027	40	VI!I2357

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2007.99 has 4 lines; 2007.99.10 is distinguished from its siblings by: Fruit pastes other than of mangoes, pineapples or strawberries.	2007.99.20 Jams and fruit jellies; 2007.99.30 Mango purée; 2007.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2007.99.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 40% for 2007.99.10 was checked against BT2026 (cell BT2026!N2532), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.